The Solicitors' Journal

Vol. 92 March 27, 1948 No. 13

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CURRENT TOPICS

The Board of Trade Solicitor

As announced briefly in our last issue, Sir STEPHEN LOW is to retire from the posts of Solicitor to the Board of Trade and Solicitor to the Ministry of Fuel and Power at the end of September, when he will have reached the age of sixty-five. The Lords Commissioners of His Majesty's Treasury have appointed him, as from 1st October next, to be Editor of Statutory Instruments in the Statutory Publications Department, an office held by Sir CECIL CARR from 1923 to 1943, when he was succeeded by Mr. A. de J. CAREY. Sir Stephen, who is the only son of the late Mr. Justice Low, and was called to the Bar by the Middle Temple in 1906, has been Solicitor to the Board of Trade since 1934 and to the Ministry of Fuel and Power since 1942. The Board of Trade have appointed Mr. R. W. A. SPEED, C.B., Principal Assistant Solicitor in the office of H.M. Procurator-General and Treasury Solicitor, to succeed Sir Stephen as Solicitor to the Board of Trade on 1st October, and as from the same date the Treasury Solicitor becomes responsible for the legal work of the Ministry of Fuel and Power. Son of the late Sir Edwin Speed, K.C., Mr. Speed was called by the Inner Temple in 1928.

The Disciplinary Committee

THE position of a solicitor who meets a prospective litigant whilst he is assisting at a free legal advice centre and who is subsequently retained by that litigant as a paying client was recently considered by the Disciplinary Committee of The Law Society. The Committee consider that it is *prima facie* irregular and unprofessional for the solicitor to act on a normal remunerated basis in these circumstances, and it is not sufficient for the solicitor to point out to the client that the latter is free to employ another solicitor if he wishes. Where the original introduction occurred through a free legal advice centre the onus is on the solicitor to show that the suggestion of a subsequent paid retainer came entirely from the client and that the initiative rested with the client throughout.

Books and Lawyers

Ex Africa semper aliquid novi, an old Latin writer once said. Nowadays we might say as much of Australia, particularly if we get the chance of a regular perusal of the *Law Institute Journal*, the official organ of the Law Institute of Victoria and the Queensland Law Society Incorporated. In the issue of 1st January, 1948, in the series of lectures on professional conduct which have been published in that journal, that by Mr. EUSTACE COGHILL, the Librarian of the Supreme Court, given on 12th May, 1947, on "Reading for Lawyers" appears. Many lawyers feel that they get so much reading in their offices that they prefer to occupy themselves with something else in their hours of recreation. That a lawyer's reading can and should be planned, as Mr. Coghill proposes, both during and outside office hours, will be an alarming and novel proposition to those who already have enough. Yet there is hard sense in what he suggested, for, as he said, the great lawyer always has been a man with a knowledge of general literature. Barristers and solicitors, he said, have to use words as a tool, whether for drafting complicated documents or in advocacy, and must not only have a knowledge of the precise meanings of words, but also of their beauty and majesty. He recommended not only the Bible and Shakespeare, but also modern works such as "The Grapes of Wrath," "How Green was My Valley," "For Whom the Bell Tolls" and even "Gone with the Wind," and works on history, psychology, sociology and economics. English lawyers will be pleased to note that Hine's "Confessions of an Uncommon Attorney," Hawkins' "Reminiscences" and A. P. Herbert's "Misleading Cases" are recommended. Truly the perfect lawyer must be a man of many parts.

Kennington College of Commerce and Law

A NOVEL and inspiring venture in the field of legal education is the Kennington College of Commerce and Law, which commenced its operations a few years ago. It owes much of its success to the pioneering efforts of Mr. S. N. GRANT-BAILEY, who has recruited helpers from many prominent members of both branches of the legal profession. The present session has seen considerable development on the law side of this L.C.C. College of Further Education. A Consultative Committee for Law has been set up under the chairmanship of Mr. Justice HILBERY, upon which are also serving Mr. J. P. EDDY, K.C., Mr. G. O. SLADE, K.C., Mr. GILBERT J. PAULL, K.C., Mr. JOHN BURKE and Mr. E. V. THOMPSON, C.B. This committee is taking a very active interest, both by meetings of the full committee and by visits to classes made by individual members, in the development of the Law Department. At present a comprehensive Law Library, opened recently by The Rt. Hon. LORD PORTER, with Mr. G. O. Slade, K.C., in the chair, is being built up,

which is available to all students, who are almost entirely part-time evening students. The College offers courses which are of assistance to those reading for a degree in law or a legal qualification, as well as being of value to those working in solicitors' offices. The teaching staff of the department are all either practising barristers or solicitors. The College possesses a vigorous Law Club which holds frequent moots, etc., in order that students may be given practice in applying principles to facts and in correct court procedure. The number of students at present reading law subjects in the College is approaching four hundred. A gratifying feature recently has been the widening reputation of the College, which has been evidenced by the receipt of inquiries, apparently coming through personal recommendation, from many of our colonies. The sessional fees are nominal, rising from 7s. 6d. for persons under eighteen to 20s. for persons of twenty-one and over. The syllabus covers every important branch of law. Enrolment takes place in September at Kennington Road, Kennington Park, S.E.11, the address of the College.

Compensation Rentals and the Requisitioned Land and War Works Act, 1945

WE are indebted to the *Estates Gazette* of 28th February for an interesting and full report of *Kent Investment Co., Ltd.* v. *Ministry of Health*, a case heard by the General Claims Tribunal on 10th February under s. 2 (1) (*a*) of the Compensation (Defence) Act, 1939. The claim was for a compensation rental of £100 per annum in respect of each of three shops, part of a block of seven identical shops, built in 1936, two of the three not having been previously occupied. At no time had any of them been let at a less rental than £100 per annum, exclusive of rates. The chairman, Mr. ARTHUR MOON, K.C., observed that it seemed common sense when counsel for the claimant argued that an arbitrator under the Acquisition of Land (Assessment of Compensation) Act, 1919, has to view the position as at the date of the notice to treat, and must make many guesses as to the future. "If, however, a tribunal is sitting at a later point of time, when in a position to see what has actually happened, they must not exclude realities, but give effect to facts at which it is no longer necessary to guess." Counsel for the authority interposed to say that in respect of compensation accruing due after the appointed day —24th February, 1946—under the Requisitioned Land and War Works Act, 1945, the claimants would be in a position to claim an increase under s. 45 of the Act. Counsel for the claimant replied that that fact had no bearing on the question of the rent payable under s. 2 (1) (*a*) of the 1939 Act and must be excluded from the mind of the tribunal, although it was proper to have regard to the fact that the notional lease had lasted until at least to-day, so far as two of the properties were concerned. The need for applying for an increase would only arise in the event of the tribunal deciding that the claimants were not entitled to a rent of £100 per annum for a lease beginning in 1941 and continuing over the whole period. The tribunal awarded compensation at the rate of £240 per annum and ordered the authority to pay the claimant's taxed costs.

Jargon and the Law

"WORDS, full of sound and fury, signifying nothing" denote a description which might well be applied to many of the circulars which in these official-ridden times are poured from our departments of State upon long-suffering local authorities. Some of the more horrible of the inventions of modern official jargon were depicted by the famous cartoonist Low in the *Evening Standard* of 17th March. He drew a "disinflationary tendency" in the form of a deflated potato-shaped balloon with a human head, an "overall deficit" as a hoary old man in a sort of spin, and "a category of imports chasing a dollar equivalent" as new-born chicks chasing a feathered chick. Official and legal jargons have earned the proper scorn of Sir ALAN HERBERT as well as of many of our judges, who have expressed themselves strongly on the subject. The latest contributors to the gathering storm which threatens the official murderers of our language are the London Chamber of Commerce, who have sent a letter to the President of the Board of Trade on the subject of the Miscellaneous Goods (Maximum Prices) Order, 1948, which urges in reference to the order that more intelligible language be used in official documents. Assuming that all that apologists for the language of our statutes and orders say is true, and that one technical word saves much circumlocution and produces greater accuracy, it is hardly a compliment to our judges to aim at leaving nothing to their common sense and understanding of their own tongue, if a kind of algebraical language of symbols has to be substituted for plain English.

Recent Decisions

In a case in the Court of Appeal (SCOTT, ASQUITH and EVERSHED, L.JJ.) on 15th March (*The Times*, 16th March) it was held that where an employee of a local authority claimed superannuation benefit the court had no jurisdiction, because s. 35 of the Local Government Act, 1937, provided that any question in relation to the right to superannuation should be decided in the first instance by the local authority, with an appeal to the Minister, whose decision, subject to the stating of a special case, was to be final. Lord Justice Scott commented that the local authority was made, purely and simply, a judge in its own cause. It was true that there was an appeal to the Minister, but the section contained no provision how, when or where the Minister was to decide. The only issue in most cases would be one of fact. For instance, by s. 24 of the Act, a question as to the character of an employee might be raised on which a wrong decision might ruin a man's life. Such a state of affairs was not consonant with British justice or the rule of law on which British democracy depended for its very existence.

In *Fisher* v. *Fisher*, in the Court of Appeal on 15th March (LORD GREENE, M.R., BUCKNILL, L.J., and HODSON, J., it was held that a wife's refusal to bear children was not an "exceptional hardship" within the Matrimonial Causes Act, 1937, s. 1 (1), so as to entitle the husband to obtain leave from the court to present a petition for divorce within three years from the date of the marriage. The court further held that it was not an exceptional hardship that the husband was not able to get his case heard and decided before the date of the judgment of the House of Lords in *Baxter* v. *Baxter*.

In *Dunn* v. *Dunn*, on 15th March, JONES, J., held that a wife who was deaf and had only once left her home in a Northumberland village was not guilty of desertion in refusing to leave her home to spend leaves with her husband at his postings at Portsmouth and Barrow during war-time while he was in service with the Navy, because "having regard to her disability, nervousness and inexperience of other neighbourhoods, the fact that she would have had to share kitchens, etc., with strangers in ports liable to air attack, and the dictatorial tone of her husband's letters, it was not unreasonable on her part to have failed to go and stay with him."

In *In re Chalcraft, deceased*, on 16th March (p. 181 of this issue), WILLMER, J., held, where a codicil to a will was signed "E. Chal--" by the testatrix shortly after having received a dose of morphia to relieve pain and the testatrix died a few hours later, that (1) on the facts she understood the contents of the document; (2) it was intended to and did operate as a testamentary document and not a document *inter vivos*; (3) she intended to sign, and her partial signature of her surname operated as an effective signature; and (4) the document was attested in the presence of the testatrix because the witnesses signed immediately after the incompleted signature of the testatrix.

The Court of Criminal Appeal has held (*The Times*, 23rd March) that if an appellant has been convicted of the breach of a statutory regulation and in the opinion of the Court was rightly so convicted, his appeal must be dismissed even though the respondents at the time of the appeal have formed the opinion that the original conviction was wrong.

Taxation

TAXATION IN LEGAL PRACTICE—VI

PROCEDURE

ALTHOUGH the taxpayer's interests as regards the mechanism of assessment and repayment of income tax are nowadays more often in the charge of an accountant than of a lawyer, yet solicitors ought to have in mind the outline of the statutory provisions concerned. The preparation of returns of income and claims for allowances and of repayment claims is a comparatively simple matter on which the official forms and the notes accompanying them furnish a good working guide. But the subsequent stages in the process of the establishment and quantification of the client's liability to tax or his entitlement to relief may involve the presentation of his case before the General or Special Commissioners sitting on appeal, and perhaps also before the Supreme Court and the House of Lords. The solicitor may be concerned before the matter assumes the form of litigation, for by s. 137 (3) (*a*) of the Income Tax Act, 1918, not only may an accountant be heard, but any barrister or solicitor is to be permitted to plead before the appeal commissioners. The Crown may be represented on such an occasion by the inspector of taxes (who in income tax matters as distinct from sur-tax is *virtute officii* a party to the appeal, and is entitled to attend and produce evidence and arguments in support of the assessment), by a nominated representative or by counsel. A solicitor called upon to conduct an appeal on behalf of a taxpayer should familiarise himself with Pt. VII of the Income Tax Act; it is proposed here to call attention to some matters arising out of its provisions which are of special interest from a legal point of view.

Schedule D is the most fruitful source of disputed assessments. Though assessments under this schedule are usually founded on returns made by the taxpayer or on his behalf, such a return is by no means an essential preliminary to an assessment, for by s. 121 (4) the commissioners may in the absence of a satisfactory return make an assessment according to the best of their judgment. On the other hand, the making of a return of total income is usually a condition precedent to the allowance of reliefs (s. 27). The advantage to the taxpayer, apart altogether from any question of penalty, of seeing that correct particulars of his income are returned will be obvious.

A Sched. D assessment having been signed and allowed, notice thereof must, under the Finance Act, 1942, Sched. X, para. 6 (2), be served on the person assessed, and this is sufficiently done if it is sent by ordinary post to his usual or last known place of abode (s. 220, Income Tax Act, 1918, and regulations thereunder). It is this notice which gives rise to the right of appeal, exercised by the person aggrieved giving notice in writing to the inspector within twenty-one days of the date of the notice of assessment. In the case of an assessment under Sched. A or Sched. B, if he has not been served with notice of the assessment, the time expires twelve months after the end of the year of assessment (Finance Act, 1942, Sched. X, para. 6 (3)). This is the only legal right given to the taxpayer of disputing the assessment either on principle or on a matter of figures; although a late appeal is often admitted, the statutory basis of this concession is a little shadowy, s. 136 (3) being a delightful example of legislative ambiguity. Except on appeal the assessment once signed may not be altered (s. 133 (1)), and on the expiration of the twenty-one days without notice of appeal having been given it becomes final, so that the tax charged by it is recoverable without more formality (see *R.* v. *Bloomsbury Commissioners* [1915] 3 K.B. 768).

There are no very detailed provisions as to the procedure on appeals before the commissioners, and the conduct of the proceedings is often very informal. The form is rather that of an administrative inquiry than a judicial one. There are powers of precepting for information and for written answers to questions, but these are not often employed, and by no means occupy any place in the proceedings corresponding to pleadings in the trial of an action. The commissioners have power to summon before them any person whom they think able to give evidence, and they may now issue precepts to the appellant for the production of books, accounts and other documents (Finance Act, 1942, s. 35 (2)). The oath may be administered, and refusal to attend, be sworn or answer may be punished by penalty; but the person to be charged and his clerk, agent or servant or other confidential employee are entitled to special treatment. If, as they may do, they tender themselves for oral examination, they may without penalty refuse to be sworn or to answer any question. In practice normal examination and cross-examination are usually allowed, but material facts are commonly accepted as stated by one advocate or the other without any attempt at imposing a standard of proof. Yet, notwithstanding the administrative nature of their function, the commissioners are acting judicially in the sense that the prerogative order of prohibition will lie to control their proceedings. It was upon an application for such an order that the principle was established that an appeal against an assessment, once made in due form, could not be withdrawn by the appellant, at all events without the Crown's consent, since commissioners who are seised of such an appeal are under a statutory duty to determine the appeal in accordance with the facts (*R.* v. *Special Commissioners, ex parte Elmhirst* [1936] 1 K.B. 487). It should be remembered that an appeal may result in the increase of an assessment (s. 138 (5)).

Section 137 (4) is important: "If, on an appeal, it appears to the majority of the commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other lawful evidence, that the appellant is overcharged by any assessment or surcharge, the commissioners shall abate or reduce the assessment or surcharge accordingly, but otherwise every such assessment or surcharge shall stand good." It has been held that the effect of this subsection is to throw the onus of proof upon the appellant (*Haythornthwaite* v. *Kelly* (1927), 11 Tax Cas. 657).

The commissioners are the sole judges of fact, but either party to the appeal, if dissatisfied with their determination as being erroneous in point of *law*, may declare his dissatisfaction therewith to the commissioners immediately after such determination. Should the commissioners reserve their decision, as not infrequently happens in a complicated or difficult case before the Special Commissioners for instance, they may notify the decision in writing to the parties. In these circumstances, dissatisfaction is expressed "immediately" if made in writing by return of post (see *per* Macnaghten, J., in *Burston* v. *C.I.R.* (1945), 61 T.L.R. 389).

This declaration of dissatisfaction may be followed up by a demand to state a case for the opinion of the High Court. As Scrutton, L.J., frequently said, the statement of a case is really a matter for the commissioners themselves, but it is the custom for their clerk to submit a draft of the case for the approval of each party. There ensues a process analogous to the preparatory stages of a contract or lease in ordinary conveyancing practice—"a series of diplomatic moves in various coloured inks," Scrutton, L.J., called it (*Belfour* v. *Mace* (1928), 138 L.T. 338). When the case is stated and signed the party requiring it must within twenty-one days transmit it to the High Court, where it is to be filed in the King's Remembrancer's Department, and within the same time notify the other party, supplying him with a copy of the case.

There are now no interlocutory proceedings, but a practice direction recorded at [1926] W.N. 250 provides that either party may, not later than ten days before the argument of the case, give written notice to the other of any point intended to be made which would be likely to take the other by surprise. In default of such notice an adjournment may be ordered. Either party may set down the case for hearing at any time

after it is filed. The cases set down are made up periodically into a revenue paper for hearing before the Revenue judge at a date arranged to suit the exigencies of court business, and to fit in with the other public duties of the law officers, who normally argue the cases.

It is important to observe that the tax payable according to the determination of the commissioners is to be paid notwithstanding that a case has been required to be stated or is pending before the court (s. 149 (4)). In other words, the determination of the commissioners renders the assessment final for the purpose of recovery (see also s. 133 (2)). Sums found to be overpaid in consequence of a successful appeal to the courts are to be refunded with such interest, if any, as the court may allow. Three per cent. has been ordered in the most recently reported cases. The recovery of tax is now effected by an action subject to the ordinary rules of court as applied to proceedings by the Crown by R.S.C. (Crown Proceedings), 1947, for the old procedure by way of writ of *subpœna ad respondendum* and latin information is now abolished, except as to matters pending on 1st January, 1948. The Crown is not bound by the Courts (Emergency Powers) Acts (*A.-G.* v. *Hancock* [1940] 1 K.B. 427). "Z"

PAYMENT OF VENDORS' COSTS ON ACQUISITION OF LAND BY LOCAL AUTHORITIES—I

MOST practitioners are aware that when a local authority acquires land, whether by agreement or compulsorily, the authority pays the vendor's solicitors' conveyancing costs, but not many are aware of the legal basis and principles which lie behind this payment, nor of the details of the costs payable. In the majority of cases the provisional settlement negotiated between the owner's valuer and the local authority's valuer simply provides for payment of the vendor's valuer's fee on Scale 1 (5) (*a*) of the R.I.C.S. scales and proper legal costs. What are proper legal costs? In this article it is proposed to examine the legal basis of liability for payment of costs other than costs of arbitration and the extent and nature of the costs.

The fountain head of the law on this subject, both as regards compulsory purchase and acquisition by agreement, is the Lands Clauses Consolidation Act, 1845, and in the first place we will deal with acquisition by agreement. Section 1 of this Act provides that the Act shall apply to every undertaking authorised by any Act thereafter passed which shall authorise the purchase or taking of lands for such undertaking and that the Act shall be incorporated with such Act, and s. 5 enables portions of the Act to be incorporated with other Acts by reference to headings of groups of sections. Notwithstanding the automatic incorporation effected by s. 1, it is quite a usual practice to incorporate the Act expressly. Thus Pt. VII of the Local Government Act, 1933, after giving (s. 157) power to local authorities to acquire land by agreement for the purpose of any of their functions, provides (s. 176) that where a local authority are authorised to acquire land by agreement under that Part, the Lands Clauses Acts, except the provisions relating to the acquisition of land otherwise than by agreement and except certain other provisions not material to this article, shall be incorporated. As another example a somewhat similar provision will be found in s. 40 (2) of the Town and Country Planning Act, 1947, relating to acquisition of land by agreement for development.

So much for the incorporation of the Lands Clauses Acts, and we must now pass to a study of s. 82 of the 1845 Act, which it should be noted is not in the part of the Act relating only to the acquisition of land otherwise than by agreement. This section applies to acquisition by agreement as well as otherwise (*Re Burdekin* [1895] 2 Ch. 36) and provides as follows:—

> "The costs of all such conveyances shall be borne by the promoters of the undertaking" (i.e., the local authority) "and such costs shall include all charges and expenses, incurred on the part as well of the seller as of the purchaser, of all conveyances and assurances of any such lands, and of any outstanding terms or interests therein, and of deducing, evidencing, and verifying the title to such lands, terms, or interests, and of making out and furnishing such abstracts and attested copies as the promoters of the undertaking may require, and all other reasonable expenses incident to the investigation, deduction, and verification of such title."

The result is that a local authority will be responsible for payment of these costs even if there is no express agreement in the contract to pay them. Consequently, if a local authority wish to avoid payment, and there is no provision in the Act to prevent contracting out, they should secure the insertion in the contract of a condition providing that the parties should respectively bear their own costs. Leaving legal issues for a moment and turning to moral issues, in cases (and they will be many), as e.g., where the frontage of a property is acquired for a highway improvement, where the vendor does not really want to sell at all and the sale does not emanate from his side, it is not unreasonable that the authority should pay the costs. In other cases, however, a local authority may purchase property which is already in the market, as, e.g., if they buy a large house already on agents' books for an old persons' home, and in these cases the local authority might well be justified where they pay the market price in inserting a condition that the vendor pays his own costs. Perhaps in the future this will not obtain so much as in the past, for local authorities will often buy at less than the market price, even where property is in the market, owing to the provisions of the Town and Country Planning Act, 1947, e.g., that preventing the authority paying special value for vacant possession. There is, however, one case which presents a difficulty, namely, where a local authority succeeds in buying a property at an auction. Morally, unless the price is depreciated by the fact that the local authority require the property becoming known, the vendor should pay his own costs, but as there will be nothing in the conditions to exclude s. 82, it will apply unless the vendor agrees otherwise, save in minor matters, e.g., where the general conditions provide for duplicates or acknowledgments to be prepared by and at the expense of the vendor.

Returning to legal issues the next question that presents itself is what costs are payable under the section?

First, the costs are only those of deducing title and of conveyance. They do not include costs of negotiating, even where no valuer has been employed, or costs in connection with the contract. "The section does not apply to the costs of ascertaining the property to be conveyed; only to conveyance. The conveyance begins when you have ascertained what is to be conveyed, and then the provision of the Act is that the company are to pay the costs of verifying the title and the expense of conveyance" (*Re Hampstead Junction Railway; ex parte Buck* (1863), 1 H. & M. 519).

Secondly, the costs payable are item costs and not scale costs. This is, of course, of advantage to the local authority in large purchases and disadvantageous in small purchases. The last sentence of r. 11 in the Rules applicable to Sched. I, Pt. I, in the Solicitors Remuneration General Order, 1882, reads: "In case of sales under the Lands Clauses Consolidation Act, or any other private or public Act under which the vendor's charges are paid by the purchaser, the scale shall not apply." The remainder of this rule is concerned only with the conducting and negotiating scales, and one is tempted to think that the last sentence quoted is also intended to apply only to these particular scales and not to the deducing scale, thus simply recording the fact that no negotiating fee is payable under s. 82. This is particularly so as no corresponding provision appears in the Solicitors Remuneration (Registered Land) Orders, unless incorporated by para. 1 (*a*)

of the 1925 Order, which prescribes the same remuneration for negotiating as if the land were unregistered, in which case its framers regarded the provision as one relating only to negotiation. On this line of argument the deducing, etc., scale would properly be payable, but it was held in *Re Burdekin, supra*, although the argument proceeded on the question whether s. 82 applied to a sale by agreement, that the scale did not apply at all.

The result then so far is that where the contract—

(1) makes no provision as to costs, item costs of the vendor for deducing, etc., are payable by the authority;

(2) provides that the authority shall pay the vendor's proper legal costs; the result is probably the same.

R. N. D. H.

(To be concluded)

Company Law and Practice

TABLE A OF 1948

THE most interesting part of the new Companies Bill, which reproduces in consolidated form the provisions of the Companies Acts, 1929 and 1947, is the Table A contained in its first schedule. Those other Schedules to the Bill which replace the provisions of the 1929 Act, merely contain the alterations one could have more or less forecast, but there was comparatively little indication in the 1947 Act as to what changes would take place in Table A.

It is a little puzzling at first sight to see how a consolidating Bill can contain a wholly new Table A, no reference thereto having been made by any amending Act, but the explanation is of course to be found in the statutory instrument entitled the Companies (Articles of Association and Annual Return) Regulations, 1948 (S.I. 1948 No. 434).

By that instrument the Board of Trade amend Table A of 1929 under the power conferred on them by s. 379 of the 1929 Act as amended by s. 120 (2) of the 1947 Act. The amended Table A, as printed in the instrument is in exactly the same form as the Table A printed in Sched. I to the Bill, with one formal difference. That difference is that where the Bill Table A refers to sections of the Companies Act, 1948, the Table A as amended by the Board of Trade refers to the corresponding provisions of the Acts of 1929 or 1947.

The instrument also provides that it shall come into operation on the 1st July, 1948, the day on which the remaining parts of the 1947 Act are to come into operation. Clause 462 (2) of the Bill, however, provides that the consolidating Act shall come into operation on the 1st July immediately after all the provisions of the 1947 Act are first in operation; and by cl. 459 and Sched. XVII, the whole of the 1929 Act is to be repealed.

This repeal will involve the repeal of the Table A of the statutory instrument, being one made under the powers contained in the 1929 and 1947 Acts, and it will therefore only be in force for a nominal portion of time. No doubt the object of printing the thirty-three pages of that instrument was to ensure that Table A of 1929 as amended should be exactly similar (except for the references to sections) to Table A of 1948, the object of this presumably being to prevent there being any reason for debate on the provisions of Table A in the consolidating Bill, even though no alterations had been made to it by the amending Act.

Turning now to the actual provisions of the new Table A, the first thing that strikes one is that it is in two parts. Part I is in a similar form to the present Table A, and is headed "Regulations for management of a company limited by shares, not being a private company." Part II contains the regulations for a private company limited by shares and consists of six regulations, the first of which provides that the regulations contained in Pt. I, other than two particular clauses, are to apply. The second follows the usual form of the article contained in the articles of private companies which says that the company is a private company and accordingly sets out the necessary provisions as to transfer of shares, number of members and invitations to the public. In addition, however, it includes a provision that the company is not to have power to issue share warrants to bearer.

The third regulation is substituted for the Pt. I regulation giving the directors a restricted right to refuse transfers, which is in substantially the same form as the first sentence to the present art. 19 of Table A. In the private company part, however, the directors are given the widest possible right of refusing to register transfers. It has been a common practice for directors to have such a complete right of refusing to register transfers, though this may in some circumstances enable a majority of the board to squeeze out the other members of the company.

The fourth regulation makes the quorum at general meetings two, in substitution for the Pt. I regulation that makes the quorum three, and the fifth provides that a resolution in writing signed by all the members entitled to attend and vote at meetings is to be as effective as if it had been properly passed at a duly convened meeting.

The last regulation of this part is of a curious character. It provides that the directors may require a person who is on the register of members to furnish them with any information (supported, if so required, by statutory declaration) which the directors consider necessary, to determine whether or not the company is an exempt private company

A regulation in a company's articles that the directors may call spirits from the vasty deep might well provoke the remark that so could any man, but would they come when they did call for them? Similarly, it is equally appropriately asked in relation to reg. 6, whether the person would furnish the information when required. No special sanction is imposed and it does not therefore seem that, if the information was refused, anything could be done short of endeavouring to enforce the contract with the member which is comprised in the articles.

In Pt. I of the table a considerable number of alterations have been made in the existing Table A. A great number of these are purely verbal and do not call for any comment, but some of them are of considerable importance.

Regulation 3 is a rather surprising one and for no apparent reason provides that preference shares may with the sanction of an ordinary resolution be issued on the terms that they are or are liable to be redeemed on such terms and so on as the company may before the issue of the shares by special resolution determine. A special resolution is required by the Act for defining the terms on which the shares are to be redeemed, and it seems most unlikely that any company will ever go to the length of holding an extraordinary general meeting for the purpose of passing a special resolution defining the terms on which preference shares may be redeemed if they do not propose at the same meeting to authorise the issue of the shares.

Regulation 5 is one that may well cause a certain amount of trouble. It has hitherto been considered probable, on the authority of *Re Schweppes* [1914] 1 Ch. 322, that the increase of the number of shares of any class does not alter the rights of that class, though it has generally been considered prudent to assume that the contrary is the correct view, and to advise that before carrying out such an operation the requisite majority of the class affected should assent thereto.

Regulation 5 provides that the rights of any class of shares shall not, unless otherwise provided by the terms of issue of that class of share, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith. If this clause is found in the Act it will be at least some indication that the Legislature thought that in general and in the absence of any such clause in the articles an operation of the nature described would effect a variation of the rights of the existing shares of the class concerned. In other words, it may well be taken to reinforce the doubts which already exist as

to whether *Re Schweppes* is a satisfactory authority for the proposition that no variation of the rights of a class is effected by the creation of new shares of that class.

A certain saving of space is achieved by the abandoning of the specimen form of transfer and of the present cl. 35, which is the clause that provides that subject to any direction to the contrary by the company in general meeting new shares are to be offered rateably to the members of the company, and various alterations consequential upon the provisions of the 1947 Act are made as in the clauses dealing with general meetings and the right to demand a poll at meetings.

The space which has been previously saved, however, is taken up by cl. 70, which contains two forms of proxy. The second is identical with the first up to the part which says "Signed this —— day of ——." That is the end of the first form, but the second contains a note saying that the form is to be used in favour of or against "the resolution," the inappropriate words to be struck out.

Clauses 128 and 129 deal with capitalisation of profits, and there is a provision in cl. 129 that does not appear to be necessary. That clause, among other things, empowers the directors to authorise a person to enter into a contract on behalf of the members agreeing to the payment up by the company out of the capitalised profits of the amounts unpaid on their shares. Such an agreement could do no harm, but there does not seem to be any real need for it.

A number of other new provisions are introduced into the table which will be of considerable use and may well shorten the form of articles necessary where Table A is adopted after the coming into operation of the consolidating Act. "S."

A Conveyancer's Diary

STAMP DUTIES

It is seldom worth anybody's while to appeal against a determination of the Inland Revenue Commissioners on the amount of stamp duty attracted by a given transaction, and the *corpus* of case law on this important, if somewhat unattractive, subject is in consequence small. A good deal of the law relating to stamp duties is not, in fact, law at all, but a jumble of unco-ordinated precedents which passes by the name of the practice of the Commissioners. In the normal way a decision of the court on a stamp duty point is therefore very welcome, not only for the certainty with which some part of the Stamp Act is thereby fixed, but also for the principles which are often stated in a reported decision, and which may be of great assistance in the solution of slightly dissimilar problems. It is all the more disappointing, therefore, to come across a stamp duty case in the reports which appears to have been decided on very dubious grounds, and as a result of which the public is now charged duty at a rate which no reasonable interpretation of the Stamp Act would seem to justify.

The point I have in mind concerns the duty under the heading "Settlement." By s. 1 of the Stamp Act, 1891, and its Schedule, an *ad valorem* duty is imposed on "any instrument, whether voluntary or upon any good or valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money . . . or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever." The rate of duty is fixed by the Schedule to the Act at five shillings for every £100 of the amount or value of the property settled or agreed to be settled, or any fractional part thereof. There are certain exemptions under the heading "Settlement," and most voluntary settlements are now chargeable as voluntary dispositions *inter vivos* under s. 74 of the Finance (1909–10) Act, 1910, but some important classes of settlements still fall under this heading, the most notable being marriage settlements. In transactions of this nature it is common to find that part of the property settled is comprised of interests which are not in possession at the time of settlement, and the question then arises as to the valuation to be put on contingent or reversionary interests brought into settlement. The answer is quite clear. The value of the property for the purpose of the duty is the value of the capital of the fund or property in which the settlor has the interest which he is settling, and the fact that the settlor's interest is either a reversionary or a contingent interest is immaterial. The duty is calculated upon the value of the trust funds as if they were in possession.

This conclusion is somewhat startling, especially when comparison is made with the estate duty position in regard to similar interests. It is true that nowhere in the Stamp Act, so far as I am aware, is there any provision made specifically for the valuation of interests not in possession, whereas the practice in regard to death duties on interests in expectancy is based on provisions in the relevant portions of the statutes dealing with those duties, but a careful reading of the heading "Settlement" does not, in my submission, support the rule stated above. The duty is charged *ad valorem* on the amount or value of the property brought into settlement. This provision is far from clear, and the words "amount or value" are no doubt susceptible of various interpretations. It would, I suppose, be possible to argue that "amount" is apt to describe the *quantum* (to use a neutral word) of property which has an immediately ascertainable value—i.e., specie or bullion, if any settlor is likely to bring such a thing into settlement—whereas value is the proper word to use in reference to all other property falling within the heading, such as stocks and shares. No such argument was, however, advanced in the case on which the rule rests, and to which reference will be made later, and in my opinion the words "amount or value" in this context should be construed *ejusdem generis*. On this footing the amount or value of the property settled, in the case of an interest which is not in possession at the date of the settlement, is not the value of the property in which the settlor's interest exists, but the value of the interest itself, calculated in the ordinary way according to the price it would fetch in the open market. That, I submit, is a reasonable interpretation to put on the portion of the Act concerned.

It is interesting to see how it has come about that the rule has been settled otherwise. In *Onslow* v. *I.R.C.* [1891] 1 Q.B. 239, the instrument was a marriage settlement of certain property, or of the interest of the settlor therein, which was set out in three schedules. With respect to the property mentioned in the first of the schedules, the settlor was entitled to one moiety expectant on the death of her mother of the proceeds of the sale and conversion of the estate of her uncle, subject to diminution on the contingency of her mother having another child; and to the other moiety in reversion expectant on the deaths of an aunt and of her mother, and contingently upon the aunt dying without issue. With respect to the property described in the other two schedules, the settlor's interests were also either in reversion or contingent. In the case of each of the schedules the trustees in whom the various funds were vested had power to vary the investments upon which the funds were invested. The Commissioners charged the instrument as a "settlement" and assessed the duty at five shillings per cent. on the capital value of the various trust funds as at the date of the instrument, making no deduction or allowance for the fact that the settlor's interests were not at that time in possession. The Divisional Court upheld this assessment, and the settlor appealed to the Court of Appeal. The argument put forward on her behalf is not without interest, for had her case been put in another way the result might well have been different. The gist of it, omitting one or two propositions which seem to be hopeless, may be summarised quite shortly. The amounts settled by the settlor were quite uncertain, in that in regard to some part of the property, it would only vest in the settlor if her aunt should die without issue, and in regard to another portion, although her interest was vested at the

time of the settlement it was liable to be divested in part should her mother have another child. In these circumstances no definite and certain sum of money or amount of stock could be said to have been settled at all, and as the Stamp Act should be construed strictly there was no "settlement" within the meaning of the Act which could attract duty under the heading in question.

This argument seems to me to have been misconceived. What was indefinite and uncertain in this case was not the amount of property settled, but as regards part of the property its immediate value to the settlor, and as regards the rest of the property the settlor's interest therein. Had the argument been directed to the *quantum* of the assessment and not to its validity, the court would not, perhaps, have rejected the appellant's case, as it did, without calling upon the respondents to reply. Certainly the judgments read to-day more as if they were intended to fill the gap created by the respondents' silence than as adjudications on a novel and, in my view, far from easy point of law. In the opinion of Lindley, L.J., the effect of the appellant's case, if accepted, would have led to the result that no settlement could ever attract *ad valorem* duty unless the settlor's interest in the property settled were a vested interest, and such a construction seemed to him quite inconsistent with the terms of the Act itself. Bowen, L.J., contented himself with a very few words, in which he stated that the words "definite and certain" in the Act apply, not to the nature of the settlor's interest, but to the amount of the property; and that this amount does not become uncertain because the chance of getting the property may be uncertain. Fry, L.J., put forward two possible solutions of the problem: either that there could be no settlement for the purposes of the Act unless the settlor had an absolute and indefeasible interest in the property settled, or that every interest is caught, whether the interest is vested, or liable to be divested, or contingent; and he preferred the latter as the view to adopt. Nowhere in this case, either in argument or in the judgments, is there the merest suggestion of a *via media*: it is a matter of all or nothing throughout. I venture to suggest that had any member of the court put the dilemma so neatly posed by Fry, L.J., during the course of the appellant's argument, her counsel might have got off his high horse and we might have had a reasonable and common-sense decision on the problem.

This victory for unreason had an immediate effect on the practice of the Commissioners. It had not, up till that time, been their practice to charge duty in respect of contingent interests in reversion as opposed to vested interests, or interests vested but liable to be divested, except where the contingency was the birth of a child to a woman past the age of child-bearing. Similarly, interests liable to be divested by the exercise of a general power of appointment were regarded as exempt. But it is no part of the duty of the Revenue authorities to look a gift horse in the mouth, and since *Onslow* v. *I.R.C.*, *supra*, all such interests are subject to *ad valorem* duty on the capital value of the fund in which such interests subsist.

This decision is not likely to be reversed, for there are few litigants who will face the uncertain event, and the all too certain expense, of an appeal to the House of Lords on a stamp duty point, and from this point of view there does not seem to be much use making such a pother about it. But if anomalies and hardships are to be suffered in silence there is little hope of their ever being removed, and that is my reason for raising this particular matter. Even taxing statutes are sometimes amended in favour of the subject, and I think there is a good case for some amendment here. There are good precedents for valuing interests not in possession for revenue purposes on a different basis from interests which are vested in possession at the relevant date. I have already mentioned the position as regards death duties, and a similar practice exists where interests not in possession attract duty under s. 74 of the Finance (1909–10) Act, 1910, and where an appropriate deduction is made for the fact that the interest is not vested in possession. To secure uniformity and reasonable treatment for the public a similar concession should be made, by appropriate amendment of the Stamp Act, in the case of transactions which are charged to duty as settlements.

"A B C"

Landlord and Tenant Notebook

AGRICULTURE ACT, 1947: REMEDIES

THE new Agriculture Act contains a good deal of what jurisprudence calls "adjective law," and the coming into force of Pts. II and III (which was the subject of this Notebook in our issue of 13th March) makes a short review of these provisions desirable. The statute creates rights and duties of a novel character; consequently, machinery of a novel character has to be provided for their enforcement. The making of representations is frequently the first and often the only step to be taken. I am aware that jurists who are also purists might query whether this step is adjective law, or a remedy, at all, for often no sheriff's or other officer can be called in to assist enforcement. The determination of weightier questions may be referred to Agricultural Land Tribunals. Applications for certificates of bad husbandry, for approval of tenancies and grants for less than from year to year, also figure in the Act. Arbitration is substantially governed by the provisions of the Agricultural Holdings Act, 1923, but with minor amendments. The designing and setting up of most of the new machinery has been left to the Minister of Agriculture and Fisheries, subject to the laying before Parliament of regulations and orders by which he carries out his functions.

The making of representations is the remedy on such important occasions as the making and reviewing of a supervision order, the giving of directions, the proposed dispossession for bad estate management or bad husbandry, under Pt. II; and the approval of certain improvements which a landlord has refused to approve, of the giving of directions to prevent further deterioration of a holding pending determination of a tenancy after the issue of a certificate of bad husbandry, the consenting to a notice to quit, the variation of terms as to permanent pasture, under Pt. III.

The making of representations in these cases is governed by a little code. The Act itself, in s. 104, places upon the Minister the obligation of refraining from taking action till he has considered the representations, provided these are made within the prescribed time and in the prescribed manner; and, if an opportunity for being heard by a person appointed by the Minister be demanded in the prescribed time and manner, of not taking action till he has considered representations made at the hearing. The Agriculture (Making of Representations) Regulations, 1948, provide that representations are to be made within ten days of receipt of notification, in writing, by serving on the Secretary to the County Agricultural Executive Committee a statement setting forth in detail the matters desired to be considered. But whether or not representations have been made in writing, a request for a hearing can be made within the same period by serving the same official with such request (which, apparently, need not set forth anything).

Reference can be made to the Agricultural Land Tribunal in the cases of a proposed direction to provide fixed equipment (but not in the case of other directions), of proposed dispossession on the ground of bad estate management or bad husbandry, of the withholding or giving of consent to the operation of notices to quit. (In the last-mentioned case, the tribunal exercises, as it were, appellate jurisdiction, the

party demanding the reference being the party aggrieved by the decision made after considering representations.) A more elaborate code, contained in ss. 73 and 74 of the Act and in the Agriculture (Procedure of Agricultural Land Tribunals) Order, 1948, governs the procedure of these tribunals. The ball is set in motion by serving a written request on the Secretary to the C.A.E.C., this time within fourteen days after the proposal or decision has been notified; the secretary forwards a copy of the request to the secretary of the tribunal, with a plan of the land and a statement of the relevant facts indicating the issue, a list of persons who have made representations, etc., and sends the applicant a similar plan and statements. It is then for the applicant, within twenty-one days of service upon him of these documents, to send to the secretary to the tribunal a written statement of his reasons for wanting the matter referred to the tribunal, and to serve the secretary to the C.A.E.C. with a copy of that statement. Ten days' notice must be given to him of the hearing, at which the applicant may conduct his case himself or be represented by any person, whether holding legal or other professional qualifications or not. Witness summonses may be issued as in the case of an Agricultural Holdings Act, 1923, arbitration. The chairman of the tribunal has power to extend time.

The functions of the tribunal are described as determining two things: whether the conditions precedent to the Minister's taking action have been fulfilled, and, if so, whether he should or should not take the action proposed; it reports its determination to the Minister, who is bound to act in accordance with that report "and not otherwise."

Other machinery to which attention may well be paid now is that available when a landlord wants a certificate of bad husbandry in order to avoid liability for disturbance. (Section 12 of the Agricultural Holdings Act, 1923, provided for no such formalities.) Section 30 (1) (*a*) and Sched. V and the Agriculture (Certificates of Bad Husbandry) Regulations, 1948, require that the landlord shall notify the tenant in writing before applying, that the application shall be in writing, that it shall be served on the secretary to the C.A.E.C., and shall set forth *in detail* its reasons. Thereupon the Minister is to afford both parties the usual opportunity of making representations, and, this done, either notify both that he proposes to grant or refuse the certificate, or make the equivalent of a supervision order; while if within the six weeks following service of the application on the C.A.E.C. no notice or order is made, the Minister is deemed to have notified a proposal to refuse the certificate.

Arbitration is, as mentioned, substantially governed by the provisions of the Agricultural Holdings Act, 1923, as regards procedure (the most important substantive change effected is that it is now quite clear that claims "of whatever nature" by the tenant or landlord of a holding against his landlord or tenant, arising out of either Act, must be determined in this way). The old requirement of "particulars"—which was always liberally interpreted, on the ground that the Agricultural Holdings Act, 1923, was made to benefit tenant farmers—is replaced in s. 47 by a requirement that at least two months before the expiration of tenancy notice of intention to make the claim, specifying only its nature, shall be given; and nature is sufficiently specified by a reference to the statutory provision or custom or term of the tenancy concerned. The section also enacts that a claim may be settled, in writing, within four months after the tenancy expires, and the period may be extended on the application to the Minister of either party, made within the four months, by another two months and, by an application within those two months, by a further two months. The section also specially provides that county court rules for issuing witness summonses shall apply to these arbitration proceedings.

The provisions restricting determination by notice to quit (s. 31) have necessitated the setting up of rather elaborate machinery, and I propose to deal with both substantive and adjective law in a separate article shortly. In the meantime, I may mention that a correspondent has raised the question of the position of those who have served or been served with notices to quit before Pt. III was put into operation, i.e., on 1st March last. Section 31 (1) runs: "Where notice to quit a holding or part of a holding *is given* to the tenant thereof, and not later than one month from the giving of the notice to quit the tenant serves on the landlord notice in writing requiring that this subsection shall apply to the notice to quit . . ." and then come the restrictive provisions. I agree with our correspondent that a notice to quit served before 1st February, 1948, could not be affected, as the tenant (even if acting by way of intelligent anticipation or *ex abundante cautela*) could not give a counter-notice under a measure which had not the force of law. (As to compensation in these cases, s. 34 should be referred to.) On the question whether a notice given during the month of February could be made the subject of a counter-notice by a tenant with quick reactions, I consider that, while the draftsman might have been more explicit, it could not: my reason being that the vital words are "is given" and not "has been given" or "is or has been given."

R. B.

TO-DAY AND YESTERDAY

LOOKING BACK

THE "Battle of Peterloo" has become famous in political history. After the final defeat of Napoleon the post-war depression and unrest created an alarming situation which frightened the authorities. At Manchester in August, 1819, a huge mass meeting was called in St. Peter's Fields to petition Parliament for redress of grievances and to obtain reform of the House of Commons. Some 60,000 persons assembled, many marching from surrounding towns in drilled bodies with banners bearing such inscriptions as "Annual Parliaments," "Vote by Ballot" or "Let us die like Men and not be Sold like Slaves." They were peaceable and orderly and bore no arms. The chairman was Henry Hunt ("Orator Hunt"), well known as a political agitator, who led in a body of about 4,000. During the meeting the magistrates, acting on sworn depositions of terror and alarm, arrested him and other leaders and caused the meeting to be dispersed by the yeomanry. In the crowd of men, women and children there were several casualties. Hunt and others associated with him were tried at York at the Spring Assizes in 1820. On 27th March he and four fellow prisoners were convicted of assembling an unlawful meeting to incite the King's subjects to contempt of the Government and Constitution. Five others were acquitted. Subsequently, when sentence was passed, Hunt was condemned to be imprisoned for two and a half years in Ilchester Gaol. He spent the time composing his memoirs. In October, 1822, he was released amid well-organised rejoicings and soon resumed his political life.

FEMALE PRIVILEGE

ONE hates to correct a contemporary, particularly so sprightly and versatile a contemporary as *Lilliput*, but in an article in the March issue it informs its readers that in the 18th century a wife who killed her husband "was charged not only with murder, but with high treason as well. Her reward was to be hung, drawn and quartered, and then, if anything was left, to be burnt at the stake." Admittedly the English law has been and sometimes still is Gilbertian but it wasn't quite as Gilbertian as that. Now where did *Lilliput* go wrong? First, the offence committed by the lady: it was not high treason (that was essentially an offence against the King) but a form of petty treason "where a servant killed his master, a wife her husband, or an ecclesiastical person his superior, such a crime being considered a violation of private allegiance." Not that it made any difference to the punishment whether the treason were high or petty. But that interesting little business of burning: the real point of it was that it was a female privilege specially designed to spare women the hanging, drawing—viz., disembowelling—and quartering reserved for the male, for "as the natural modesty of the sex forbids the exposing and publicly mangling their bodies, their sentence (which is full as terrible to sense as the other) is to be

drawn to the gallows and there to be burnt alive." Still, "the humanity of the English nation has authorised an almost general mitigation of such part of these judgments as savours of torture and cruelty . . . there being very few instances (and these accidental or by negligence) of any person being disembowelled or burnt till previously deprived of sensation by strangling." This went on till 1790. Before that it had a long and interesting history and has even left some marks on English literature.

THE FATAL SPELL

ANOTHER article in the same number of *Lilliput* gives some account of Dr. Alexander Cannon, whose book "The Invisible Influence," published some fifteen years ago, contained the sensational suggestion that Mr. Justice McCardie had been killed by a magic spell. It was not long after the judge had been found shot dead in a chair at his London flat in Queen Anne's Mansions, with a sporting rifle between his legs. The coroner's verdict was that he died from a gunshot wound self-inflicted while of unsound mind, but the doctor's account of the background of the tragedy, which would seem to constitute a unique contribution to the history of legal biography, was that during his travels in Tibet he had learnt that "a great and famous judge of the Occident did nearly seven years ago visit a foreign land under an assumed name. There he did get at loggerheads with a man who was in reality a great black magician. When the famous judge was departing this great servant of the underworld threatened" that seven years hence he would die by a gun fired by the magician's invisible hand from the great underworld. The doctor added that for a fortnight before the prophecy was fulfilled the judge was awakened each morning at two by a vision of "the eyes of the black magician who . . . had evoked the Angel of Death." There is the story. For those who are interested it is certainly a curiosity of judicial history.

CORRESPONDENCE

[*The views expressed by our correspondents are not necessarily those of* THE SOLICITORS' JOURNAL]

Furnished Houses (Rent Control) Act, 1946, and Licensees

Sir,—Mr. G. E. Allen's letter in your issue of the 13th March, touching upon my article in your issue of the 28th February, correctly states my general conclusion, namely, that "All the indications of the Act" of 1946 "go to show that it contemplates contracts of tenancy, and those alone." As I there showed, licensees who occupy premises which are held under requisitioning powers under Defence Reg. 51 cannot refer their contracts creating such licence to a rent tribunal under this Act.

Mr. Allen does not appear in any way to challenge the accuracy of what I wrote in reference to occupants under such contracts of licence. His concern is with a totally different class of person and contract. He has in mind contracts which, at any rate, at first sight, appear to be contracts of tenancy. His letter deals with what he calls "furnished 'single rooms' and 'flatlet' contracts." He states that "generally the landlady retains a key of such rooms and has access to them whilst the occupants are out at work, for the purpose of cleaning, emptying of waste bins, gas meters, etc," and somewhat surprisingly adds: "I have always assumed that occupants of such rooms, not having exclusive occupation, are licensees and not tenants."

Mr. Allen rightly says that the Act of 1946 only applies to a contract in consideration of "a rent which includes payment for the use of furniture or for services"—which, as we know full well from recent decisions of the High Court under this Act, means payment for the use of the furniture or for the services which the landlord has agreed to provide under such contract—but he fails, as it seems to me, to consider how such services are to be provided.

Under Mr. Allen's contemplated contracts, it seems clear that the cleaning, etc., were a contractual obligation on the part of the landladies. The carrying out of such obligation and the possession of a separate key for that purpose do not involve control of the relevant rooms or flatlets by the landladies and do not in any way touch the right of the occupants to their exclusive occupation. Rather is it the occupants who grant a licence to their landladies to enable the latter to carry out their contractual obligations. Once this is appreciated, *cadit quæstio*.

The phrase "the bottom has been knocked out of the Act" originated in the expression thus used by one of the very able clerks to a tribunal in my hearing, on his learning of the decision of the Divisional Court in the *Bedrock Investments* case [1947] 2 All E.R. 15, wherein it was laid down that, in the case of premises within the protection of the Rent Restrictions Acts, no tribunal administering this Act of 1946 can reduce any rent below their standard rent or, rather (*per* Atkinson, J.), below their "recoverable rent."

Mr. Allen's fears, however, that "the bottom has *again* been knocked out of the Act"—based upon his initial assumption that the possession of an additional key by the landladies for the purpose of cleaning, etc., makes the occupants of the rooms or flatlets licensees instead of tenants—seem to me, for the reasons already given, to be, as he himself so frankly thinks possible, "without foundation."

Temple, E.C.4. L. G. H. HORTON-SMITH.

REVIEWS

The Law of Employment. By ERIC SACHS, K.C. 1947. London: Sir Isaac Pitman & Sons, Ltd. 6s. net.

This is a summary of the rights of employers and employees. The text was delivered as lectures in the series founded in Elizabethan times by Sir Thomas Gresham. The style therefore remains that of the spoken word rather than that of a text-book, and this makes for easy and pleasant reading. The subject is dealt with under four heads: entering into employment; reciprocal duties; ending the employment; the position afterwards. The foreword was written in June, 1947, and the book thus contains no reference to the direction of labour. The Employer's Liability Act, 1880, and the doctrine of common employment are both dealt with, and these paragraphs will require deletion on the passing of the Law Reform (Personal Injuries) Bill in the near future. The book is meant primarily for employers and employees, but the practitioner in law, when seeking light on some problem, will find it helpful to read the first principles so ably set out in this handy volume.

The Law of Trusts. Fourth Edition. By GEORGE W. KEETON, M.A., LL.D., of Gray's Inn, Barrister-at-Law, Dean of Faculty of Law, University College, London. 1947. London: Sir Isaac Pitman & Sons, Ltd. 25s. net.

This is a text-book for students, and as such it is perhaps unfair to criticise it adversely for its omissions. The author expressly disclaims any intention of dealing with the conveyancing aspect of trusts, and this would not be unreasonable if it were only the detailed machinery of the law of trusts which suffered from a somewhat drastic compression. But the shortcomings of this volume in this respect are unfortunately rather more serious. The position of the tenant for life of settled land and his relations with his trustees are never explained. The question what constitutes an immediate binding trust for sale finds no place. References such as that to hotchpot provisions, or to the office of personal representatives—to give further examples—are too concise to be helpful. But against all this should be set an easy style, and an admirable sense of proportion in the treatment of various aspects of the law of trusts on the part of the author, and the clear printed page, with plenty of room for the reader's own notes, for which the publishers deserve commendation. Cases have been noted up to 1945 in this edition which, with certain limitations, can be recommended to the student who requires an accurate presentation of the law of trusts in rather more detail than that provided by general works on equity.

Lincoln's Inn: Its History and Traditions. By Sir WILLIAM BALL, O.B.E., King's Remembrancer. 1947. London: Stevens & Sons, Ltd. 10s. 6d. net.

This would be far better as history with rather less of personal reminiscence about it—not that the reminiscences are uninteresting, only out of proportion. In these makeshift and perfunctory times, it is good to be reminded of the semi-collegiate Hall life of the Bar in the 'nineties, its solidity, its gaiety and the variety of its table talk; what dining in Hall has meant to the profession as a formative and stabilising influence would probably only be fully realised if some day it were finally abandoned and the "delayed action" effects became properly apparent. But there is more to a history of Lincoln's Inn than table talk and here, wandering hither and thither, as pleasant talk does, it bulks disproportionately large, to the diminution of centuries of earlier

life, incident and development. Want of order the author himself genially admits, but it has meant, in dealing with a subject so vast and so varied, that the less relevant has sometimes crowded out the more relevant. The letters of the future Lord Campbell provide charming glimpses of residential life in the Inn in the early eighteen-hundreds; they would have been worth a glance. More's gay reminiscent sentence about Lincoln's Inn fare would have been worth more here than the page of quotation from that enigmatic *jeu d'esprit* " Utopia " (More's real personality suffers as much from " Utopia " as Swift's from " Gulliver "). Again, Charles II's extremely picturesque visit to the Inn might well have been given the proportions of a companion piece to that of Victoria and Albert. Of course, in the handling of so formidable a subject there must be omissions, and selection always depends on personal bent. Here there are plenty of good things and much pleasant reading, rich in admirable anecdotes.

Redgrave and Owner's Factories, Truck and Shops Acts. Supplement to the Sixteenth Edition. By JOHN THOMPSON, M.A., of the Middle Temple, Barrister-at-Law, and HAROLD R. ROGERS, M.A. 1948. London: Butterworth & Co. (Publishers), Ltd.; Shaw & Sons, Ltd. 7s. 6d. net.

A new edition of Redgrave is in preparation, and the learned authors' aim (as stated in the preface) has been to bridge the gap by means of this supplement. Owing to the speed of legislation in these branches of the law, practitioners find it hard to keep pace with latest developments. Their difficulty is shared by authors and publishers, and a section of this book is ingeniously labelled " stop press." It contains the text of an order published after the main text of the book was printed. A noter-up occupies twenty-two pages and additional Acts and Rules occupy a further thirty-eight pages. Every effort has evidently been made to cope with the rush of new matter. Anyone concerned with the administration of the above branches of the law will find this handy volume indispensable.

An Introduction to Criminal Law. By RUPERT CROSS, M.A., B.C.L., Solicitor, and P. ASTERLEY JONES, LL.B., M.P., Solicitor. 1948. London: Butterworth & Co. (Publishers), Ltd. 21s. net.

The authors of this book are both tutors at The Law Society's School of Law, a circumstance which must of itself commend the book to students for the solicitors' examinations.

The book is excellently arranged, the various headings being sub-divided into a series of short points which the authors describe as " articles." After each article there is a clear and concise explanation, with useful illustrations from the case law on the subject. The book covers, in 320 pages, the nature, machinery and content of the criminal law, and evidence in criminal cases.

There are one or two inaccuracies in the text; for instance, art. 138 of the book deals with the offence of having carnal knowledge of a girl under the age of sixteen, and the explanation correctly sets out the defence which is available under s. 2 of the Criminal Law Amendment Act, 1922, to a man under twenty-four years of age who has not been previously charged with this offence, but omits to point out that this defence is available only where the girl has attained the age of thirteen years.

Again, art. 159, which deals with perjury, makes no mention, even in the definition of the offence, of perjury by an interpreter.

However, the book is an excellent introduction to the subject for a student whose desire is to obtain—in the words of the authors—" a bird's-eye view " of criminal law and evidence; and it is set out in a form which is logical and easy to digest. For the benefit of those readers who wish to delve more deeply into the subject, frequent references are made to other more detailed authorities.

There is no doubt that the reader who desires to obtain a concise, but not an exhaustive, knowledge of the criminal law, will find this book most helpful.

The Sentence of the Court. By LEO PAGE, of the Inner Temple and South-Eastern Circuit, Barrister-at-Law. 1948. London: Faber & Faber, Ltd. 10s. 6d. net.

Mr. Page has for many years been closely associated with prisons, Borstal institutions, approved schools and the work of probation officers; he is also a barrister and a Justice of the Peace. His conclusions as to the practical operation of the penal system and his very decided views as to its weaknesses, and how it could be improved, are set out in this book in a logical and well-reasoned form, and are supported by examples for the most part within his own personal experiences.

The book is of interest to all who practise in the criminal courts and should be of assistance in their work to judges, magistrates and probation officers.

NOTES OF CASES

COURT OF APPEAL

LIBEL: ELECTION ADDRESS

Braddock and Others *v.* Bevins and Others

Lord Greene, M.R., Asquith and Evershed, L.JJ.

27th February, 1948

Appeal from Stable, J., sitting with a common jury at Liverpool Assizes.

In a municipal election address issued at Liverpool by the first defendant during the election of 1946, the following words appeared: " I am profoundly disturbed by the aims of the Soviet Government . . . I am horrified that the Socialist M.P. for this division [the first plaintiff] and her friends [the other plaintiffs] in Abercromby should persistently take sides with the Soviet Government and the British Communist Party." The address further referred to an alleged " tacit understanding " between Mrs. Braddock and her friends " not to oppose near-Communists." This action was accordingly brought claiming damages for libel. Stable, J., withdrew the case of the plaintiffs other than the first plaintiff from the jury, and held the election address to be privileged. On the general question left to them, whether they found for the plaintiff or the defendants, the jury found for the defendants. The plaintiffs appealed. (*Cur. adv. vult.*)

LORD GREENE, M.R., reading the judgment of the court, said that the word " friends " must be construed as meaning political friends, but must be taken as referring to the whole circle of the first plaintiff's political supporters. That did not enable the court to say that the words applied to the plaintiffs other than the first plaintiff, and their appeal must be dismissed. Stable, J., had also rightly ruled that the publication was privileged, the allegations contained in it being (*a*) made in good faith, and (*b*) relevant to a consideration of which way to vote. As to misdirection, the jury required direction on three questions: (1) whether the words complained of were defamatory of the first plaintiff; (2) whether they constituted fair comment; and (3) whether there was express malice to defeat the plea of qualified privilege. The decision of the appeal would have caused considerably less difficulty if those three issues had been left to the jury separately. In directing the jury on damages, Stable, J., had said that the words complained of were not an attack on the political sincerity and political integrity of the first plaintiff. That was a serious misdirection, as the words were clearly capable of such a meaning. It amounted to a withdrawal from the jury of an important issue, and there had been a substantial miscarriage of justice. The appeal of the first plaintiff would be allowed. Order for new trial.

APPEARANCES: *Rose Heilbron* (*Silverman & Livermore*, Liverpool); *Gerrard*, K.C., and *A. E. Baucher* (*Edwin Berry & Co.*, Liverpool).

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

SALE OF FARM: DILAPIDATIONS

Oades *v.* Spafford and Another

Tucker, Somervell and Cohen, L.JJ. 9th March, 1948

Appeal from Gainsborough County Court.

The plaintiff was the outgoing tenant of the farm of the second defendant, who had contracted to sell it to the first defendant. In these proceedings in the county court by the tenant, who claimed from the landlord what was due to him for tenant right, the landlord claimed from the purchaser what he (the landlord) should be held liable to pay to the tenant. The tenancy agreement, which contained the usual provisions with regard to dilapidations, was shown to the purchaser during the negotiations, and he made his offer for the farm on the basis of it. By an innocent omission on the part of the landlord, however, the purchaser was not told of the collateral agreement which the landlord had made with the tenant at the time of the tenancy agreement whereby the obligations of the tenant with regard to dilapidations were stated not to arise until the landlord should have placed the premises in a proper state of repair, which he had never done. Accordingly, the amount payable for tenant right was greater to the extent that there was no set-off against the tenant in respect of his obligations with regard to dilapidations under the tenancy agreement. Condition 10 of the special conditions of sale, subject to which the sale of the farm to the purchaser took place, provided that " in addition to the purchase money, the purchaser shall pay the outgoing valuation due to the tenant." The county court judge held that that condition bound the purchaser to pay the landlord the sum which the latter actually had to pay to the tenant. The purchaser appealed.

TUCKER, L.J., said that on the true interpretation of condition 10 the purchaser was agreeing to pay whatever sum should be found due on balance as between the landlord and the outgoing tenant. What was implied in a case like this by the expression "outgoing valuation" was made clear in *Dalton* v. *Pickard* [1926] 2 K.B. 545*n*. On the facts, however, the purchaser having contracted on the basis of the tenancy agreement, the landlord was estopped from setting up the collateral agreement, and, therefore, the purchaser was right to deduct what would have been payable for dilapidations by the outgoing tenant if the tenancy agreement had been fully operative. Appeal allowed on the estoppel point.

APPEARANCES: *Lightman* (*Collyer-Bristow & Co.*, for *Hayes, Son & Richmond*, Gainsborough); *Platts-Mills* (*Sharpe, Pritchard and Co.* for *W. Bains*, Brigg).

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

RENT RESTRICTION: CLAIM BY JOINT OWNERS

McIntyre *v.* Hardcastle

Tucker and Somervell, L.JJ., and Roxburgh, J. 18th March, 1948

Appeal from Wallingford County Court.

The plaintiffs were joint owners, beneficially entitled, of a house within the Rent Restrictions Acts occupied by the defendant as tenant. They claimed possession under s. 3 of the Rent and Mortgage Interest Restrictions Amendment Act, 1933, offering the tenant part of the house as alternative accommodation, and, alternatively, under para. (*h*) of Sched. I to the Act on the ground that one of them required the house for occupation by herself as a residence. The county court refused an order for possession on the grounds (*a*) that two landlords claiming possession for occupation by one of them were not within para. (*h*), and (*b*), as to s. 3, that the alternative accommodation offered was not suitable. The landlords appealed.

TUCKER, L.J.—SOMERVELL, L.J., and ROXBURGH, J., agreeing—said that he agreed with the *obiter dictum* of Asquith, L.J., in *Baker* v. *Lewis* [1947] 1 K.B. 186, at p. 193 (which case decided that the singular "landlord" included the plural in para. (*h*)) that it was necessary for landlords, in order to bring themselves within the paragraph, to be claiming possession of the house for occupation by all, and not merely one, of them. The point now arose directly for decision for the first time. The claim under para. (*h*) therefore failed. As for the claim under s. 3, the case must go back to the county court judge for decision on all the facts, as it appeared from his judgment that he had taken into consideration only the fact that the alternative accommodation offered would not take all the tenant's furniture. He (his lordship) left open the question whether furniture *per se* was a matter for consideration or exclusion in deciding as to the suitability of alternative accommodation. Appeal allowed on the second part. Case remitted.

APPEARANCES: *Ackner* (*Wedlake, Letts & Birds*); *Samuel Gibbon* (*Curwen, Carter & Evans*).

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

CHANCERY DIVISION

WILL: "ALL MY PERSONAL JEWELRY"

***In re* Pulley; Midland Bank *v.* Carter**

Jenkins, J. 17th March, 1948

Adjourned summons.

By his will, made in 1945, the testator bequeathed "to my second cousin C (the first defendant, a male) all my personal jewelry." The testator's wife, who died in 1942, bequeathed the whole of her jewelry to her sister, MK (who retained it in specie); the value was £3,400. MK, who died on 15th March, 1947, by her will appointed the testator as her sole executor and beneficiary. The testator died on 5th April, 1947, without having taken out probate or intermeddled in any way in the estate of MK. The jewelry was most unsuitable for wear by a man. The testator also possessed a number of articles used by him personally, some of which would ordinarily be described as "jewelry." The main question for determination was whether the jewelry of MK passed to C or to the residuary legatees, represented by the second defendant. The meaning of "personal jewelry" was a second question.

JENKINS, J., said that at the date of his death the testator had the right to obtain probate and to receive the ultimate balance of MK's estate after due administration and payment of debts; that was the asset which passed at his death. He was not specifically entitled to the jewelry, in accordance with the principles laid down in *Sudeley* v. *A.-G.* [1897] A.C. 11, and *Barnardo's Homes* v. *Commissioners for Special Purposes* [1921] 2 A.C. 1, which showed that beneficiaries interested in unadministered residue could not claim any item in specie; it made no difference that the sole beneficiary and the sole executor were the same person. Therefore, the bequest from MK was not part of the testator's jewelry, and did not pass to C but fell into residue, a conclusion supported by *In re Holmes* [1917] 1 Ir.R. 165. The word "personal" imported some limitation, and meant jewelry personally used or worn by the testator. The word "jewelry" had received consideration in *Allen* v. *Allen* (1729), Mos. 112, and *In re Whitby* [1944] 1 Ch. 210, the latter case adopting the definition of the Oxford dictionary. The word was satisfied by precious stones or by jeweller's work of an ornamental character designed for the adornment of the person. Utilitarian articles such as pencil cases or cigarette cases would not be included, unless specially ornamented or jewelled, nor would plain gold watches.

APPEARANCES: *Wilfrid Hunt* (*Barlow, Lyde & Gilbert*, for *T. A. Matthews*, Hereford); *Milner Holland* (*Rider, Heaton, Meredith & Mills*); *Raymond Walton* (*Barlow, Lyde & Gilbert*).

[Reported by F. R. DYMOND, Esq., Barrister-at-Law.]

PROBATE, DIVORCE AND ADMIRALTY

WILL: SIGNATURE NOT COMPLETED

***In re* Chalcraft, deceased**

Willmer, J. 16th March, 1948

Probate action.

Shortly before the deceased signed the document now put forward as a codicil, a dose of morphia had been administered to her to ease her pain. The effect of the drug would, according to the medical evidence, be to induce drowsiness and sleep, and not directly to affect the mental faculties. When the deceased attempted to sign the document she was unable, owing to her weak condition, to complete her signature, but wrote "E. Chal" instead of her full signature, "E. Chalcraft." The document was then attested by two witnesses who had been present in the room throughout. It was not expressed to be a codicil or a testamentary document of any kind. She died a few hours after becoming unconscious.

WILLMER, J., said that he was satisfied that the deceased had understood and approved the contents of the document. On the facts it was to be inferred that she intended the document to be a testamentary document. *In the Goods of Maddock* (1874), L.R. 3 P. & D. 169, went far towards establishing that in no circumstances could there be valid execution of a document in which the testator had failed to complete his signature. In his opinion, the matter being one of degree, the letters "E. Chal" did amount to the deceased's signature. The case cited was distinguishable because there only the Christian name had been written. Finally, as the drug did not so operate as to cause a sudden departure of the mental faculties, the proper inference to draw was that, since the document was attested immediately after the deceased wrote E. Chal, she was still mentally present in sufficient degree to comply with the requirements of the Wills Act, 1837.

APPEARANCES: *Marshall-Reynolds* (*Fairchild, Greig & Co.*); *Tolstoy* (*Elliot & Macvie*).

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

COURT OF CRIMINAL APPEAL

CRIMINAL LAW: GOOD CHARACTER: MISPRISION OF FELONY

R. *v.* Aberg

Lord Goddard, C.J., Humphreys and Birkett, JJ.

2nd March, 1948

Application for leave to appeal from conviction.

The applicant, a woman, was charged on three counts of an indictment with aiding and abetting a felony, with being an accessory after the fact by receiving and comforting an escaped felon, and with misprision of felony in that, knowing a felon to be at large while a sentence of penal servitude passed on him was unexpired so that he was committing the felony in question under s. 3 of the Penal Servitude Act, 1857, she concealed the commission of that felony. The felon in question, having escaped from prison, took refuge in the applicant's house and was allowed by her to live there for several months until his re-arrest. The applicant was sentenced by Cassels, J., to eighteen months' imprisonment on the first two counts. It was complained on her behalf that the judge had failed in summing up to lay emphasis on her good character, and that that constituted misdirection of the jury.

LORD GODDARD, C.J., giving the judgment of the court, said that counsel for the applicant had relied on *R.* v. *Bliss Hill* (1918), 13 Cr. App. R. 125, where it was complained that the judge, who had commented on the defendant's good character, had done so in the wrong way. That was different from saying that a judge misdirected the jury because he omitted to refer to a defendant's good character. The whole case had proceeded on the basis of her good character. There was evidence on which the jury should convict, and the application was refused. His lordship added that misprision of felony was an offence now regarded as obsolete. If it should be found necessary to include such a charge in an indictment care should be taken to see what, according to the more modern authorities, were the constituents of the offence. He called particular attention to the speech of Lord Westbury in *Williams* v. *Bayley* (1866), L.R. 1 H.L. 200, at p. 220. If the charge were included in future the court might have to consider whether it was necessary to prove, and not to assume, concealment for the benefit of the person charged.

APPEARANCES: *Halpern (Wontner & Sons)*.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

PARLIAMENTARY NEWS

HOUSE OF LORDS

Read Second Time :—

GLASGOW CORPORATION ORDER CONFIRMATION BILL [H.C.] [16th March.

In Committee :—

CHILDREN BILL [H.L.] [16th March.

HOUSE OF COMMONS

Read First Time :—

ARMY AND AIR FORCE (ANNUAL) BILL [H.C.] [15th March.

To provide, during twelve months, for the discipline and regulation of the Army and the Air Force.

CONSOLIDATED FUND (APPROPRIATION NO. 1) BILL [H.C.] [15th March.

To apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March, one thousand nine hundred and forty-seven, the thirty-first day of March, one thousand nine hundred and forty-eight, and the thirty-first day of March, one thousand nine hundred and forty-nine and to appropriate the Supplies granted in this Session of Parliament.

In Committee :—

REPRESENTATION OF THE PEOPLE BILL [H.C.] [17th March.

RECENT LEGISLATION

STATUTORY INSTRUMENTS 1948

No. 491. **Agriculture Act, 1947** (Commencement) (No. 2) Order, 1948. March 11.

No. 472. **Coal Industry Nationalisation** (Apportionments, Documents, etc.) Regulations, 1948. March 10.

No. 497. **Electricity** (Security Values) (No. 1) Order, 1948. March 11.

No. 517. **Land Registration Fee** Order, 1948. March 9.

No. 490. **Transfer of Functions** (Minister of Health and Minister of Transport) Order, 1948. March 11.

[Any of the above may be obtained from the Publishing Department, S.L.S.S., Ltd., 88/90, Chancery Lane, London, W.C.2.]

NOTES AND NEWS

Honours and Appointments

Mr. HERBERT MALONE, K.C., has been appointed a Metropolitan Magistrate to fill the vacancy caused by the retirement of Mr. Ivan E. Snell on 25th March.

Mr. S. D. LISTER has been appointed Coroner for Huddersfield. He was admitted in 1914.

Mr. R. C. PHARAOH, who has been assistant solicitor with Epsom and Ewell Borough Council since August, 1946, has been appointed Deputy Town Clerk and Deputy Clerk of the Peace to the County Borough of West Bromwich. He was admitted in 1940.

Mr. L. K. ROBINSON has been appointed Assistant Solicitor to Bristol Corporation. He was admitted in 1947.

The following appointments are announced in the Colonial Legal Service: Mr. M. Howell, Assistant Commissioner of Lands, Gold Coast, to be Lands Officer and Registrar General, Nyasaland; Mr. I. E. G. Lewis, Crown Counsel, Zanzibar, to be Resident Magistrate, Uganda; and Mr. J. Whyatt, Crown Counsel and Custodion of Enemy Property, Hong Kong, to be Attorney General, Barbados.

Notes

The King, Senior Master of the Bench, dined with other Masters of the Bench at the Inner Temple, on 18th March. He was received by the Treasurer of the Inn, His Honour Judge Edwin Konstam, K.C., and dined with seventy-five Benchers and members of the Inn in Niblett Hall.

The following additions have been made to areas covered by tribunals set up under the Furnished Houses (Rent Control) Act 1946: Birmingham East: borough of Sutton Coldfield; Birmingham West borough of Oldbury; Brighton: rural district of Chailey; Cheltenham borough of Tewkesbury: rural district of Droitwich, rural district of Dursley; Colchester: urban district of Frinton and Walton; Coventry: rural district of Shipston-on-Stour; Derby: urban district of Heanor; Doncaster: borough of East Retford, borough of Goole; Gateshead: urban district of Stanley; Guildford: borough of Godalming; Kingston-upon-Hull: urban district of Withernsea; Lincoln: urban district of Bourne, rural district of Spilsby; Maidstone: rural district of Tonbridge; Middlesbrough: county borough of West Hartlepool; Reading: borough of Henley-on-Thames; Rochdale: borough of Heywood, borough of Middleton, borough of Radcliffe, urban district of Littleborough; St. Helens: rural district of Wigan; Walthamstow: urban district of Chigwell.

GENERAL COUNCIL OF THE BAR

ANNUAL ELECTION 1948

The voting period for the annual election to fill the vacancies upon the Council will be held in the fourteen days ending Monday, 17th May, 1948.

Proposal Forms.—Candidates for election must be proposed in writing, and the proposal form, signed by at least six barristers, must be sent to the Secretary at the offices of the Council, 5, Stone Buildings, Lincoln's Inn, on or before Monday, 19th April, 1948. Forms are obtainable upon application.

Vacancies.—Twenty-four candidates have to be elected, of whom two at least must be of the Inner Bar, ten at least must be of the Outer Bar, and of these, three at least must be of less than ten years' standing at the Bar.

Votes.—Every barrister is entitled to vote at the election. Voting papers with instructions to voters will be sent on or about the 29th April to every barrister whose address within the United Kingdom is given in the 1947 Law List.

A barrister who has not an address in the 1947 Law List may obtain a voting paper upon his written or personal application to the offices of the Council.

AGRICULTURE ACT, 1947 (COMMENCEMENT)

A further order has been made under s. 111 (2) of the Agriculture Act, 1947. Part I (ss. 1–8) of the Agriculture Act, 1947, and the relative Schedule, Sched. I, which deal with guaranteed prices and assured markets, will come into operation on 31st March under the Agriculture Act, 1947 (Commencement) (No. 2) Order, 1948 (S.I. 1948 No. 491), made on 11th March.

Wills and Bequests

Mr. L. Hudson, solicitor, of Henley-on-Thames and Sunningdale, left £81,313.

Mr. T. S. Strong, solicitor, of Wetheral, Cumberland, left £79,893.

"THE SOLICITORS' JOURNAL"

Editorial, Publishing and Advertisement Offices: 88–90, Chancery Lane, London, W.C.2. Telephone: Holborn 1403.

Annual Subscription: £3 inclusive (payable yearly, half-yearly or quarterly in advance).

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